

EXPENDITURE SUMMARY BY PROGRAM

The city adopts and manages its operating expenditures by program. The city has four operating programs: Policy & Administration, Community Development, Community Services, and Public Works. Within each of these programs are one or more departments and budget units, or divisions. A more detailed explanation of the city's program structure can be found in the Reader's Guide section.

The following tables give a summary of the expenditures for the programs, budget classifications, and staffing levels.

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
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Expenditure by Program

Policy and Administration	\$6,526,980	\$7,071,531	\$7,961,974	\$10,361,321	\$10,364,821	\$10,393,001
Community Development	3,937,089	4,219,481	5,349,613	5,987,026	5,987,026	5,987,026
Community Services	18,636,381	19,420,335	21,238,830	22,158,311	22,301,014	22,301,014
Public Works	17,641,956	18,823,213	21,795,059	20,779,331	20,868,553	20,868,553
Total Expenditures by Program	\$46,742,407	\$49,534,561	\$56,345,476	\$59,285,989	\$59,521,414	\$59,549,594

Number of FTE by Program

Policy and Administration	43.95	43.95	45.85	52.05	52.05	53.05
Community Development	24.60	25.60	25.80	27.30	27.30	28.30
Community Services	119.30	119.30	117.30	119.30	121.80	121.80
Public Works	68.00	68.00	73.00	66.00	67.00	67.00
Number of FTE by Program	255.85	256.85	261.95	264.65	268.15	270.15

Expenditure per FTE

Policy and Administration	\$148,509	\$160,899	\$173,653	\$199,065	\$199,132	\$195,910
Community Development	160,044	164,823	207,349	219,305	219,305	211,556
Community Services	156,214	162,786	181,064	185,736	183,095	183,095
Public Works	259,441	276,812	298,562	314,838	311,471	311,471
Total Expenditure per FTE	\$209,866	\$225,958	\$215,100	\$224,017	\$221,971	\$220,432

OPERATING BUDGET HISTORY-SUMMARY

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	Proposed 2016	Approved 2016	Adopted 2016
Number of FTE	255.85	256.85	261.95	264.65	268.15	270.15
Budget by Category						
Personal Services	\$26,292,236	\$27,407,951	\$29,216,615	\$31,482,847	\$31,702,522	\$31,720,476
Materials & Supplies	12,278,889	12,970,483	16,865,759	16,992,975	17,008,725	17,018,951
Interdepartmental Services	7,724,355	8,142,927	9,159,080	10,023,108	10,023,108	10,023,108
Capital Outlay	446,926	1,013,200	1,104,022	787,059	787,059	787,059
Total by Category	\$46,742,407	\$49,534,561	\$56,345,476	\$59,285,989	\$59,521,414	\$59,549,594
Budget by Program						
Policy and Administration	\$6,526,980	\$7,071,531	\$7,961,974	\$10,361,321	\$10,364,821	\$10,393,001
Community Development	3,937,089	4,219,481	5,349,613	5,987,026	5,987,026	5,987,026
Community Services	18,636,381	19,420,335	21,238,830	22,158,311	22,301,014	22,301,014
Public Works	17,641,956	18,823,213	21,795,059	20,779,331	20,868,553	20,868,553
Total by Program	\$46,742,407	\$49,534,561	\$56,345,476	\$59,285,989	\$59,521,414	\$59,549,594
Budget by Department						
Mayor and Council	\$235,068	\$240,747	\$294,065	\$322,824	\$322,824	\$322,824
City Management	1,853,011	2,003,237	2,248,133	2,462,486	2,462,486	2,462,486
Finance & Information Services	3,126,230	3,430,238	3,908,551	4,151,693	4,151,693	4,179,873
Community Development	3,937,089	4,219,481	5,349,613	5,987,026	5,987,026	5,987,026
Police	13,429,023	14,048,009	15,130,710	15,964,020	15,964,020	15,964,020
Library	4,882,475	5,016,003	5,733,200	5,784,634	5,927,337	5,927,337
Social Service / Community Events	324,883	356,323	374,920	409,657	409,657	409,657
Public Works	17,641,956	18,823,213	21,795,059	20,779,331	20,868,553	20,868,553
Central Services	1,312,671	1,397,310	1,511,225	3,424,318	3,427,818	3,427,818
Total by Department	\$46,742,407	\$49,534,561	\$56,345,476	\$59,285,989	\$59,521,414	\$59,549,594

OPERATING BUDGET HISTORY

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	Proposed 2016	Approved 2016	Adopted 2016
Number of FTE	255.85	256.85	261.95	264.65	268.15	270.15
51001 - Salaries - Management	\$7,872,791	\$8,295,909	\$8,812,276	\$9,380,018	\$9,380,018	\$9,380,434
51002 - Salaries - General	3,706,750	3,812,882	4,034,360	4,632,998	4,758,445	4,758,445
51003 - Salaries - Police	3,894,165	4,080,173	4,074,999	4,385,024	4,385,024	4,385,024
51004 - Part Time - Regular	1,188,217	1,278,769	1,524,558	1,421,376	1,421,376	1,421,376
51005 - Part Time - Temporary	312,066	345,513	302,681	564,641	564,641	564,641
51006 - Overtime	428,105	503,630	584,279	612,439	612,439	612,439
51007 - Incentive Pay	411,154	439,506	460,268	495,286	495,286	495,286
52001 - Unemployment	254,768	261,226	237,690	107,574	108,747	108,873
52002 - Worker's Compensation	258,720	281,452	341,308	357,165	360,805	360,863
52003 - Social Security/Medicare	1,351,546	1,413,074	1,515,694	1,645,962	1,652,750	1,654,671
52004 - Tri-Met Tax	126,452	135,066	143,111	155,065	155,973	156,155
52005 - Retirement	2,454,495	2,589,844	2,807,003	3,022,976	3,035,520	3,039,036
52007 - VEBA - ER	208,505	210,549	215,955	223,838	226,313	226,613
52008 - Life Ins/ADD/LTD	20,289	20,715	88,466	85,726	86,277	86,447
52009 - Long Term Disability	42,744	43,427	-33	0	0	0
52010 - Medical/Dental/Vision	3,338,358	3,310,134	3,920,287	4,184,603	4,250,752	4,262,017
52011 - Dental Benefits	394,710	391,865	-887	0	0	0
52012 - Accrued Vacation	28,398	-5,782	154,600	208,156	208,156	208,156
Total Personal Services	\$26,292,236	\$27,407,951	\$29,216,615	\$31,482,847	\$31,702,522	\$31,720,476
53001 - Office Supplies	267,589	246,977	308,467	300,055	300,055	300,055
53002 - Small Tools & Equipment	176,275	158,557	316,568	338,723	338,723	338,723
53003 - Fuel	302,019	281,498	364,581	363,641	363,641	363,641
53004 - Books & Circulation Materials	495,788	489,910	550,000	518,000	518,000	518,000
53005 - Ammunition and Range Supplies	15,926	16,035	60,992	56,553	56,553	56,553
53006 - Technology Equipment under \$5,000	136,313	150,333	216,492	198,971	198,971	198,971
53007 - Grant Expenditures	0	6,960	7,851	8,392	8,392	8,392
53008 - Library Contribution Materials	10,262	18,850	0	5,100	5,100	5,100
53530 - Water Costs: L.O. & Ptd	3,177,982	3,199,292	3,808,302	3,890,245	3,890,245	3,890,245
54001 - Professional/Contractual Services	2,999,692	3,141,697	4,374,531	4,221,930	4,221,930	4,207,456
54002 - Water Costs: Sampling	33,913	25,111	40,000	40,000	40,000	40,000
54003 - Legal Fees	216,001	290,579	392,496	354,099	354,099	354,099
54004 - Printing Services	516	1,060	10,750	3,750	3,750	3,750
54006 - Software License and Maintenance	439,161	451,272	529,482	551,302	551,302	551,302
54007 - Parks and Recreation	0	6,400	60,000	76,612	76,612	76,612
54101 - R & M - Facilities	304,459	256,967	327,992	328,092	328,092	328,092
54102 - R & M - Water Lines	12,558	37,234	32,000	32,000	32,000	32,000
54103 - R & M - Control Valves	6,872	20,990	28,000	28,000	28,000	28,000
54104 - R & M - Reservoir	7,192	2,247	12,000	6,000	6,000	6,000
54105 - R & M - Grounds	80,782	81,483	107,520	107,520	107,520	107,520
54106 - R & M - Pump Station	93	8	23,500	8,500	8,500	8,500
54107 - R & M - SCADA	5,825	680	8,000	8,000	8,000	8,000
54108 - R & M - Wells	45,698	12,593	11,500	11,500	11,500	11,500

OPERATING BUDGET HISTORY

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	Proposed 2016	Approved 2016	Adopted 2016
54109 - R & M - Meters	22,647	25,474	25,000	25,000	25,000	25,000
54110 - R & M - Service Lines	8,433	10,477	15,000	15,000	15,000	15,000
54112 - R & M - Fire Hydrant	1,903	245	20,000	20,000	20,000	20,000
54113 - R & M - Vehicles	253,874	298,693	390,561	377,445	377,445	377,445
54114 - R & M - Office Equipment	46,179	42,261	69,315	69,415	69,415	69,415
54115 - Vehicle Usage	1,797	0	275	25	25	25
54201 - Utilities - Electric	827,683	884,080	1,068,546	1,148,738	1,148,738	1,148,738
54202 - Utilities-Water/Sewer/SWM	196,988	197,895	262,496	385,437	401,187	401,187
54203 - Utilities - Natural Gas	56,974	67,886	115,756	73,410	73,410	73,410
54204 - Utilities - Garbage	0	0	250	250	250	250
54205 - Utilities - Phone/Pager/Cells	227,160	185,841	315,130	250,468	250,468	250,468
54300 - Advertising & Publicity	80,183	73,674	75,135	76,705	76,705	76,705
54301 - Fees and Charges	60,425	37,485	97,561	98,936	98,936	98,936
54302 - Dues & Subscriptions	156,046	118,681	162,644	172,298	172,298	172,298
54303 - Travel and Training	167,877	173,452	281,079	337,035	337,035	361,735
54304 - Election Expenses	0	43,247	0	0	0	0
54305 - Conservation Expenses	30,881	28,516	18,700	18,700	18,700	18,700
54306 - Credit Card Fees	-6	0	266,400	250,300	250,300	250,300
54307 - Insurance	275,655	288,556	429,590	440,592	440,592	440,592
54308 - Property Damage	2,801	0	11,250	11,250	11,250	11,250
54309 - Rents and Leases	56,541	56,082	93,970	166,843	166,843	166,843
54310 - Bad Debt Expense	1,099	2,585	12,200	11,492	11,492	11,492
54311 - Special Department Expenses	765,689	1,252,989	1,255,663	1,262,601	1,262,601	1,262,601
54312 - Bank Fees	5,062	4,094	3,450	3,450	3,450	3,450
54402 - Contributions to Community Org	240,126	274,336	284,764	320,600	320,600	320,600
54900 - Drug Enforcement Expenses	57,957	7,200	0	0	0	0
Total Materials & Supplies	\$12,278,889	\$12,970,483	\$16,865,759	\$16,992,975	\$17,008,725	\$17,018,951
56001 - Land	0	0	15,000	15,000	15,000	15,000
56002 - Buildings & Improvements	67,568	25,540	199,687	127,187	127,187	127,187
56003 - Vehicles	141,796	348,348	324,583	297,900	297,900	297,900
56004 - Computer Hardware and Software	126,460	525,455	146,074	231,892	231,892	231,892
56006 - Equipment	38,128	33,831	357,000	49,000	49,000	49,000
56007 - GIS Hardware and Software	72,975	80,025	61,678	66,080	66,080	66,080
Total Capital Outlay	\$446,926	\$1,013,200	\$1,104,022	\$787,059	\$787,059	\$787,059
58000 - Interdepartmental Costs	896,245	1,064,602	1,043,258	1,253,603	1,253,603	1,253,603
58100 - Indirect Charges- City Management	928,382	729,520	728,521	977,732	977,732	977,732
58110 - Indirect Charges- Human Resources	614,726	763,611	793,684	804,442	804,442	804,442
58120 - Indirect Charges- Risk Management	398,904	536,971	689,893	706,755	706,755	706,755
58130 - Indirect Charges- Office Services	357,710	399,055	395,133	456,549	456,549	456,549
58150 - Indirect Charges- Records	292,343	275,499	365,304	344,926	344,926	344,926
58200 - Indirect Charges- Finance Administra	61,563	34,038	28,554	40,778	40,778	40,778
58210 - Indirect Charges- Financial Operation	614,870	615,824	683,871	682,241	682,241	682,241

OPERATING BUDGET HISTORY

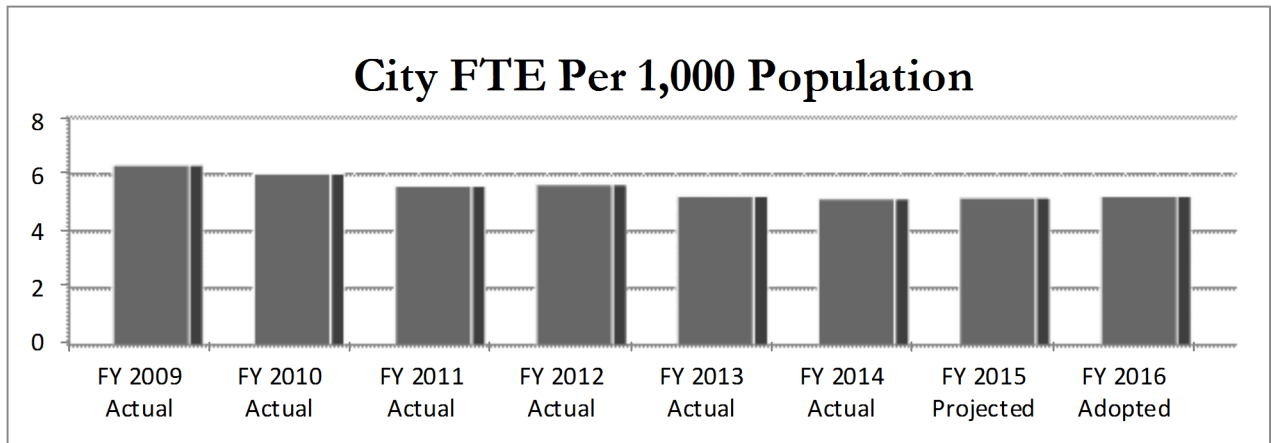
Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	Proposed 2016	Approved 2016	Adopted 2016
58220 - Indirect Charges- Utility Billing	766,112	926,113	1,050,181	1,195,470	1,195,470	1,195,470
58230 - Indirect Charges- Technology	1,225,727	1,152,718	1,596,880	1,619,249	1,619,249	1,619,249
58250 - Indirect Charges- Contracts and Purc	206,972	160,360	136,806	158,339	158,339	158,339
58630 - Indirect Charges- Fleet Maintenance	226,701	236,075	231,238	213,404	213,404	213,404
58640 - Indirect Charges- Property Manageme	1,134,100	1,248,541	1,415,757	1,569,620	1,569,620	1,569,620
Total Interdepartmental Services	\$7,724,355	\$8,142,927	\$9,159,080	\$10,023,108	\$10,023,108	\$10,023,108
Total Operating Budget	\$46,742,407	\$49,534,561	\$56,345,476	\$59,285,989	\$59,521,414	\$59,549,594



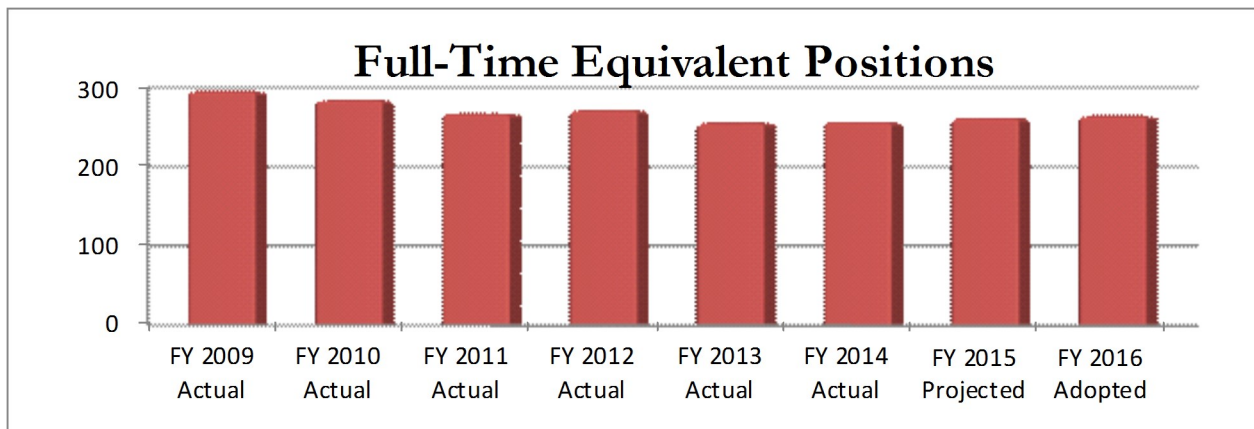
City staff gather for several events throughout the year-the Wellness Fair and the Opening Day staff-sponsored picnic are a couple of examples.

STAFFING LEVELS

The City of Tigard made reductions to its budget in 2010 and 2012 that reduced the level of core services that were available to the public. Since FY 2009, Tigard's population has grown from 46,715 to 50,444, representing a growth of 8 percent. Over the same period of time, Tigard's work force has decreased from 296.05 FTE to 270.15 FTE in this Adopted Budget, representing a decrease of 9 percent.



The Adopted Budget for FY 2016 reflects an increase in staffing from the FY 2015 Adopted Budget of 261.95 FTE to 270.15 FTE. This increase of 8.20 FTE equates to a 3.1% increase in staffing. In FY 2016, the city will add a total of 11 positions in Community Services, Community Development, Policy and Administration and Public Works departments. A summary of the changes by department is below.



Central Services

The Adopted Budget for FY 2016 shows a reorganization of the department including the transfer of the Fleet Maintenance and Property Management divisions from Public Works. This will increase staffing in Central Services by 7.0 FTE compared to FY 2015. In addition, a limited duration .8 FTE Records Technician position ended. This brings the total change to 6.2 FTE for a total of 17.05 FTE.

STAFFING LEVELS

Community Development

During FY 2015, the department added an Assistant Planner to assist with increased workload activity related to construction. The FY 2016 Adopted Budget includes the addition of a Plans Examiner at 1.0 FTE and a limited duration Administrative Specialist 1 at .50 FTE in the Building Division to assist with the significant increase in construction activity within the city. Also, the Planning Division has added a limited duration 1.0 FTE Safe Routes to School Coordinator resulting from an intergovernmental agreement with Metro related to the Regional Travel Options grant. This represents a 2.5 FTE increase from 25.8 FTE in FY 2015 to 28.3 FTE in FY 2016.

Police

The division FTE will show a 1.0 decrease for the reduction of one detective that was funded by Metro during FY 2015. In FY 2016, a detective will be added to the Commercial Crimes Unit to address various commercial and retail crimes in the city.

Public Works

Total FTE for this department will decrease by 6.0 in FY 2016 due to the reorganization in Central Services with the transfer of the Fleet Maintenance and Property Management Divisions from Public Works, decreasing the FTE by 7.0. This is offset by the addition of the 1.0 FTE Recreation Coordinator.

Library

A total of 3.5 FTE will be added to Circulation and Reader Services. Of the additions, 2.5 FTE are dependent on the passage of the WCCLS tax levy. These staff will assist with the re-opening of the library on Thursdays that was eliminated as a part of the FY 2012 citywide budget cuts.

Risk Management & Human Resources

These two divisions will increase by .70 FTE in Risk Management and .30 FTE in Human Resources with the addition of a Risk/HR Benefits Manager position resulting from the reorganization of the City Manager's Office.

Finance and Information Services

There are no changes in the number of staff planned for FY 2016 in Finance and Information Services.



One of Tigard's many walking trails, with directional signage